

EXHIBIT 3

Entity with which Rothschild Inc. (“RINC”) has a Connection

Party in Interest*	Entity with which Rothschild Inc. (“RINC”) has a Connection	Nature of Connection
AEP		Client pitch made by a RINC affiliate – pitch was subsequently abandoned
AIG Baker Deptford, LLC; AIG Baker Hoover, LLC	AIG	<ol style="list-style-type: none"> 1. RINC pitched a transaction in which AIG was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 2. RINC was mandated on a transaction in which AIG was listed as a possible participant and/or interested party – the mandate has been completed. 3. A RINC affiliate has pitched transactions in which AIG was listed as a possible participant and/or interested party – the pitches are unrelated to the Debtors.
Ameren CIPS; Ameren UE; Ameren Cilco; Ameren IP	Ameren	Former RINC client. There are currently no open mandates.
American Express; American Express Travel Related Services; American Express Trust Co	American Express	RINC Vendor.
Aon	Aon	RINC Vendor.
Aquila Inc.; Kansas City Power & Light	Aquila	RINC client. There is currently one (1) ongoing mandate that is unrelated to the Debtors.
Arc International Corp	Arc International	Client pitch made by a RINC affiliate – pitch is unrelated to the Debtors.
Assurant	Assurant Inc.	RINC pitched a transaction in which Assurant was listed as a possible participant and/or interested party – the pitch was subsequently abandoned
AT&T	AT&T	1. Client pitches made by RINC – pitches

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		are unrelated to the Debtors. 2. RINC Vendor.
AVR PC Associates LLC	AVR	A RINC affiliate pitched a transaction in which AVR was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Bell South	Bell South	A RINC affiliate pitched a transaction in which Bell South was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Blockbuster, Inc.	Blockbuster	RINC pitched a transaction in which Blockbuster was listed as a possible participant and/or interested party – the pitch was subsequently abandoned
BRE/ Louis Joliet LLC	BRE	A RINC affiliate pitched a transaction in which BRE was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Burdale Finance Ltd	Burdale Financial Holdings	RINC pitched a transaction in which Burdale was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Ron Brill	Ron Brill	Mr. Brill is the cousin of a Rothschild employee that will, if Rothschild’s retention is approved, provide services to the Debtors.
Capital One Leverage Finance Corp.	Capital One	Client pitches made by a RINC affiliate – pitches were subsequently abandoned.

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CenterPoint Energy Services Inc	CenterPoint Energy Inc.	<ol style="list-style-type: none"> 1. Client pitch made by RINC – pitch was subsequently abandoned 2. A RINC affiliate pitched a transaction in which CenterPoint is listed as a possible participant and/or interested party – the pitch is unrelated to the Debtors.
Chase, Chase Bank; JP Morgan Chase Bank	Chase; JP Morgan Chase Bank	RINC Vendor.
Chesapeake Utilities	Chesapeake Corp	RINC pitched a transaction in which Chesapeake is listed as a possible participant and/or interested party – the pitch is unrelated to the Debtors.
Chubb	Chubb Group of Insurance Companies	RINC Vendor.
Citigroup	Citigroup Mezzanine LP	RINC pitched a transaction in which Citigroup is listed as a possible participant and/or interested party – the pitch is unrelated to the Debtors.
Corporate Express	Corporate Express	Client pitch made by a RINC affiliate – pitch is unrelated to the Debtors.
Cosco	Cosco Group	Client pitches made by a RINC affiliate – pitches were subsequently abandoned.
	Cosco Pacific Ltd.	Client of a RINC affiliate- there are currently three (3) open pitches that are unrelated to the Debtors.
Cox Communications	Cox	A RINC affiliate pitched a transaction in which Cox was listed as a possible participant and/or interested party – the pitch was subsequently

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		abandoned.
DHL Global Services	DHL	Client pitch made by a RINC affiliate – pitch is unrelated to the Debtors.
DTE Energy	DTE Energy Company	<ol style="list-style-type: none"> 1. Client pitch made by RINC – pitch is unrelated to the Debtors. 2. RINC pitched a transaction in which DTE was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
	DTE Coal Services	Client pitch made by RINC – pitch is unrelated to the Debtors.
	DTE Energy Trading	RINC pitched a transaction in which DTE was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Duke Energy	Duke Energy	<ol style="list-style-type: none"> 1. Client pitch made by RINC – pitch was subsequently abandoned. 2. RINC pitched a transaction in which Duke is listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Duquesne Light Company	Duquesne Light Holdings	Client pitch made by RINC – pitch was subsequently abandoned
Eastman Kodak Co.	Eastman Kodak	RINC was mandated on a transaction in which Eastman Kodak was listed as a potential participant or interested party- the mandate has been completed.

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El Paso Electric Company	El Paso Corporation	<ol style="list-style-type: none"> 1. RINC pitched a transaction in which El Paso was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 2. Client pitches made by RINC- pitches were subsequently abandoned.
Ernst & Young	Ernst & Young	RINC Vendor.
Excel Realty Partners, LP; Excel Westminster Market Place	Excel	A RINC affiliate pitched a transaction in which Excel was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Fairpoint Communications	Fairpoint Communication	RINC pitched a transaction in which Fairpoint Communication was listed as a possible participant and/or interested party – the pitch was subsequently abandoned
General Electric Capital Corporation	GE Capital; GECC	<ol style="list-style-type: none"> 1) Client pitch by RINC – pitch was subsequently abandoned. 2) RINC was mandated on a transaction unrelated to the Debtors in which GE Capital was listed as a possible participant and/or interested party – the mandate was subsequently abandoned. 3) Client of a RINC affiliate – there is currently one ongoing mandate unrelated to the Debtors. 4) A RINC affiliate has been mandated on a transaction in which GE Capital is listed as a possible participant and/or interested party –

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		the mandate is unrelated to the Debtors.
Georgia Power	Georgia Power	RINC pitched a transaction in which Georgia Power was listed as a possible participant and/or interested party – the pitch was subsequently abandoned
GMAC Commercial Finance	GMAC	<ol style="list-style-type: none"> 1. A RINC affiliate has been mandated on a transaction in which GMAC is listed as a potential participant or interested party- the mandate is ongoing and is unrelated to the Debtors. 2. Client of a RINC affiliate – there is currently one (1) open mandate that is unrelated to the Debtors.
Goldman Sachs	Goldman Sachs	<ol style="list-style-type: none"> 1. Client pitch made by RINC – pitch is unrelated to the Debtors. 2. Client of a RINC affiliate- there is currently one (1) open mandate unrelated to the Debtors. 3. A RINC affiliate has been mandated on a transaction in which Goldman Sachs is listed as a possible participant and/or interested party- the mandate is unrelated to the Debtors.
Gordon Brothers Retail Partners LLC	Gordon Brothers	RINC pitched a transaction in which Gordon Brothers was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.

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Green Mountain Power	Green Mountain Power	RINC pitched a transaction in which Green Mountain Power was listed as a possible participant and/or interested party – the pitch was subsequently abandoned
Hanson Industries, Inc.	Hanson PLC	Former RINC client. There are currently no open mandates.
Hewlett Packard Company; Hewlett Packard US Operations	Hewlett Packard	A RINC affiliate has been mandated on a transaction in which Hewlett Packard is listed as a potential participant or interested party – the mandate is ongoing and is unrelated to the Debtors.
Hilco Merchant Resources, LLC	Hilco Trading Company	Client pitch made by a RINC affiliate – pitch was subsequently abandoned
Home Depot USA Inc.	Home Depot	Client pitches made by a RINC affiliate – pitches were subsequently abandoned.
Insight	Insight Infrastructure	A RINC affiliate has been mandated on a transaction in which Insight is listed as a potential participant or interested party- the mandate is ongoing and is unrelated to the Debtors.
	Insight Energy	Client pitch made by a RINC affiliate – pitch was subsequently abandoned.

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International Business Machines, Inc.	IBM	<ol style="list-style-type: none"> 1. A RINC affiliate was mandated on a transaction in which IBM was listed as a potential participant or interested party- the mandate has been completed. 2. Client pitch made by a RINC affiliate – pitch is unrelated to the Debtors.
The Irvine Company LLC	The Irvine Company LLC	RINC Vendor.
JLG Industries Inc.	JLG Industries	RINC pitched a transaction in which JLG was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
JP Morgan Chase Bank	JP Morgan Chase Bank	<ol style="list-style-type: none"> 1. RINC Vendor 2. Client pitch made by a RINC affiliate – pitch was subsequently abandoned.
JP Morgan Securities, Inc	JP Morgan	RINC was mandated on a transaction in which JP Morgan was listed as a potential participant or interested party- the mandate was subsequently abandoned.
	JP Morgan Asset Management	<ol style="list-style-type: none"> 1. RINC pitched a transaction in which JP Morgan was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 2. Client pitch made by RINC – pitch was subsequently abandoned.
Kirkland & Ellis LP	Kirkland & Ellis LP	RINC was mandated on a transaction in which Kirkland & Ellis was listed as a potential participant or interested party- the mandate has been completed.

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Landmark American Insurance Co	Landmark Group	<ol style="list-style-type: none"> 1. RINC client. There is currently one (1) open mandate that is unrelated to the Debtors. 2. Client pitch made by a RINC affiliate – pitch is unrelated to the Debtors.
Lehman Brothers, Inc.	Lehman Brothers	<ol style="list-style-type: none"> 1. Client pitches made by RINC – the pitches are unrelated to the Debtors. 2. RINC pitched a transaction in which Lehman Brothers was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 3. Client of a RINC affiliate – there is currently one open mandate that is unrelated to the Debtors.
Lloyds of London	Lloyds of London	Client pitches by a RINC affiliate – the pitches were subsequently abandoned.
Merrill Lynch Global Institutional Advisor	Merrill Lynch	<ol style="list-style-type: none"> 1. A RINC affiliate has been mandated on a transaction in which Merrill Lynch is listed as a potential participant or interested party – the mandate is ongoing and is unrelated to the Debtors. 2. Client pitch made by a RINC affiliate – pitch is unrelated to the Debtors.
Metro; Metro Center LLC	Metro Inc.	A RINC affiliate pitched a transaction in which Metro was listed as a possible participant and/or interested party – the pitch was subsequently

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Microsoft Corp	Microsoft	<ol style="list-style-type: none"> 1. A RINC affiliate pitched a transaction in which Microsoft was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 2. Client pitches made by RINC – pitches were subsequently abandoned
MidAmerican Energy Co	MidAmerican Energy Holdings Co.	RINC has been mandated on transaction in which MidAmerican Energy is listed as a possible participant and/or interested party – the mandate is ongoing and is unrelated to the Debtors.
	MidAmerican	A RINC affiliate pitched a transaction in which MidAmerican was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Morrison Crossing Shopping Center	Morrison	A RINC affiliate was mandated on a transaction in which Morrison was listed as a potential participant or interested party- the mandate has been completed.
National Grid - Brooklyn	National Grid	<ol style="list-style-type: none"> 1. RINC client. There are currently two (2) open pitches that are unrelated to the Debtors. 2. Client of a RINC affiliate – there is currently one (1) ongoing mandate that are unrelated to the Debtors.

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New England Gas Company	New England Gas Company	RINC and a RINC affiliate were mandated on a transaction in which New England Gas was listed as a potential participant or interested party – the mandate has been completed.
Nextel Communications	Nextel Communications	<ol style="list-style-type: none"> 1. Client pitches made by RINC – pitches were subsequently abandoned. 2. RINC pitched a transaction in which Nextel was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
NStar	NStar	A RINC affiliate pitched a transaction in which NStar is listed as a possible participant and/or interested party – the pitch is unrelated to the Debtors.
Orbis Corp	Orbis PLC	Client pitch made by a RINC affiliate – pitch was subsequently abandoned.
Pacific Gas & Electric	Pacific Gas & Electric Co.	RINC client. There is currently one (1) open pitch that is unrelated to the Debtors.
Pepco	Pepco Hold Up	RINC pitched a transaction in which Pepco is listed as a possible participant and/or interested party – the pitch is unrelated to the Debtors.
PNC Bank	PNC Equity Management	RINC was mandated on a transaction in which PNC was listed as a potential participant or

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		interested party- the mandate has been completed.
PPL Utilities	PPL Global	Client pitches made by a RINC affiliate – pitches were subsequently abandoned.
Portland GE	Portland GE	RINC pitched a transaction in which Portland GE was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Progress Energy Carolinas	Progress Energy	RINC client. There is currently one (1) ongoing mandate that is unrelated to the Debtors.
Prudential Ins. Company of America	Prudential	<ol style="list-style-type: none"> 1. Client pitches made by a RINC affiliate – pitches were subsequently abandoned. 2. A RINC affiliate pitched a transaction in which Prudential is listed as a possible participant and/or interested party – the pitch is unrelated to the Debtors
Puget Sound Energy	Puget Energy	Client pitch made by RINC – pitch is unrelated to the Debtors.
Quebecor World KRI	Quebecor World, Inc.	Client pitch made by RINC. There is currently one (1) outstanding pitch that is unrelated to the Debtors.
Questar Gas	Questar Corp	Client pitches made by RINC – pitches were subsequently abandoned.

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Qwest; Qwest Business Services	Qwest Communications	Former RINC client – there are currently no open mandates.
Research In Motion	Research In Motion	RINC Vendor
RREEF America REIT II Corp	RREEF America LLC; RREEF	Client pitches made by RINC – pitches were subsequently abandoned
	RREEF Infrastructure	Client of a RINC affiliate- there are currently six (6) ongoing mandates that are unrelated to the Debtors.
Ruby Tuesday	Ruby Tuesday	Client pitch made by RINC – pitch is unrelated to the Debtors.
Schulte Roth & Zabel	Schulte Roths & Zabel	RINC Vendor
Sempra Energy Solutions	Sempra Energy	RINC pitched a transaction in which Sempra Energy was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Skadden Arps, Slate Meagher & Flom LLP	Skadden Arps, Slate Meagher & Flom LLP	RINC Vendor.
Sony; Sony Electronics Inc.; Sony Computer Entertainment	Sony Corporation	A RINC affiliate has been mandated on a transaction in which Sony is listed as a potential participant or interested party- the mandate is ongoing and is unrelated to the Debtors.
Sports Authority	Sports Authority	RINC was mandated on a transaction in which Sports Authority was listed as a potential participant or interested party- the mandate has

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		been completed.
Sprint Corp	Sprint	Client pitch by RINC – pitch is unrelated to the Debtors.
Suez Energy Resources NA	Suez Environment; Suez	<ol style="list-style-type: none"> 1. Client of a RINC affiliate there are currently five (5) ongoing mandates that are unrelated to the Debtors. 2. Client pitches made by RINC – pitches were subsequently abandoned
Sun Trust Bank	Sun Trust Banks	A RINC affiliate was mandated on a transaction in which Sun Trust Bank was listed as a potential participant or interested party- the mandate has been completed.
T-Mobile	T-Mobile	A RINC affiliate pitched a transaction in which T-Mobile was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
	T-Mobile USA Inc.	RINC pitched a transaction in which T-Mobile was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Textron Financial Corporation	Textron	RINC client. There is currently one (1) ongoing mandate that is unrelated to the Debtors.
Thomson Financial	Thomson Financial	RINC Vendor.

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TomTom Inc.	TomTom	Client of a RINC affiliate – there is currently one (1) ongoing mandate that is unrelated to the Debtors.
Toys R Us	Toys R Us	A RINC affiliate pitched a transaction in which Toys R Us was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
TPS	TPS	A RINC affiliate pitched a transaction in which TPS was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
TXU Energy	TXU Corp; TXU Delivery	<ol style="list-style-type: none"> 1. RINC pitched a transaction in which TXU was listed as a possible participant and/or interested party – the pitch was subsequently abandoned 2. A RINC affiliate pitched a transaction in which TXU was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
UBS Financial Services; UBS Loan Finance LLC	UBS	<ol style="list-style-type: none"> 1. RINC Client – there is currently one open mandate that is unrelated to the Debtors. 2. Client of a RINC affiliate – there is currently one (1) open mandate which is unrelated to the Debtors.
UPS Capital Corporation	UPS	Client pitch made by RINC – pitch was subsequently abandoned

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Verizon Online; Verizon Wireless	Verizon	<ol style="list-style-type: none"> 1. Client pitch by RINC – the pitch is unrelated to the Debtors. 2. Client of a RINC affiliate – there is currently one (1) open mandate that is unrelated to the Debtors.
	Verizon Wireless	<ol style="list-style-type: none"> 1. RINC has pitched a transaction in which Verizon Wireless is listed as a potential participant and/or interested party – the pitch is unrelated to the Debtors. 2. RINC Vendor.
Viacom Outdoor	Viacom	<ol style="list-style-type: none"> 1. RINC pitched a transaction in which Viacom is listed as a possible participant and/or interested party – the pitch is unrelated to the Debtors. 2. RINC pitched a transaction in which Viacom was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 1. A RINC affiliate pitched a transaction in which Viacom was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Wachovia Bank & Securities; Wachovia	Wachovia	Client of a RINC affiliate there is currently Wachovia one (1) ongoing mandate that is unrelated to the Debtors.
Wal-mart Stores East, LP	Wal-Mart	Client pitch made by RINC – pitch is unrelated to the Debtors.

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